



## Senate

General Assembly

February Session, 2018

**File No. 476**

Senate Bill No. 419

*Senate, April 12, 2018*

The Committee on Planning and Development reported through SEN. CASSANO, S. of the 4th Dist. and SEN. LOGAN of the 17th Dist., Chairpersons of the Committee on the part of the Senate, that the bill ought to pass.

***AN ACT INCREASING THE PROPERTY TAX ABATEMENT FOR  
VOLUNTEER FIREFIGHTERS AND OTHER FIRST RESPONDERS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81w of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage*):

3 The legislative body of any municipality may establish, by  
4 ordinance, a program to provide property tax relief for a nonsalaried  
5 local emergency management director, any individual who volunteers  
6 his or her services as a firefighter, fire police officer, as defined in  
7 subsection (a) of section 7-308, emergency medical technician,  
8 paramedic, civil preparedness staff, active member of a volunteer  
9 canine search and rescue team, as defined in section 5-249, active  
10 member of a volunteer underwater search and rescue team, or  
11 ambulance driver in the municipality, or any individual who is a  
12 retired volunteer firefighter, fire police officer or emergency medical  
13 technician and has completed at least twenty-five years of service as a

14 volunteer firefighter, fire police officer or emergency medical  
15 technician in the municipality. Such tax relief may provide either (1) an  
16 abatement of up to one thousand five hundred dollars in property  
17 taxes due for any fiscal year, or (2) an exemption applicable to the  
18 assessed value of real or personal property up to an amount equal to  
19 the quotient of one million dollars divided by the mill rate, in effect at  
20 the time of assessment, expressed as a whole number of dollars per  
21 one thousand dollars of assessed value. Any ordinance may authorize  
22 interlocal agreements for the purpose of providing property tax relief  
23 to such volunteers who live in one municipality but volunteer or  
24 volunteered their services in another municipality.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	12-81w
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**PD**      *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

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### ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 19 \$</b>	<b>FY 20 \$</b>
Various Municipalities	Revenue Loss	Potential	Potential

### ***Explanation***

There is a potential revenue loss to municipalities resulting from the bill, which increases the optional property tax abatement towns may provide eligible emergency personnel from \$1,000 to \$1,500. Municipalities would experience this revenue loss if 1) they currently provide this abatement, and 2) they choose to increase the abatement they provide. The revenue loss to a town would vary based on the increase in its local abatement, and the number of residents who qualify.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to changes in municipal mill rates and grand lists.

**OLR Bill Analysis****SB 419*****AN ACT INCREASING THE PROPERTY TAX ABATEMENT FOR VOLUNTEER FIREFIGHTERS AND OTHER FIRST RESPONDERS.*****SUMMARY**

This bill increases from \$1,000 to \$1,500 the maximum property tax abatement municipalities may, by ordinance, give to certain active and retired volunteer emergency personnel.

By law, a municipality may provide tax relief to qualifying volunteer emergency personnel in the form of either an abatement or an exemption. An abatement is a reduction in the amount of taxes owed; an exemption is a reduction in the property's assessed value for tax purposes.

Under existing law, either form may reduce the amount a qualifying taxpayer owes by up to \$1,000. The bill increases the amount of such relief a municipality may provide via abatements but not exemptions.

EFFECTIVE DATE: Upon passage

**BACKGROUND**

By law, municipalities may provide tax relief to the following types of active and retired volunteers:

1. local emergency management directors;
2. firefighters and fire police officers;
3. emergency medical technicians;
4. paramedics;
5. civil preparedness staff;

6. active members of a volunteer canine search and rescue team;
7. active members of a volunteer underwater search and rescue team;
8. ambulance driver in the municipality; and
9. retired volunteer firefighters, police officers or emergency medical technicians who have completed at least 25 years of service in those roles.

The tax relief ordinance may also authorize interlocal agreements for providing tax relief to certain active and retired volunteers who live in one municipality but volunteer or volunteered their services in another municipality.

### **COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable

Yea     22     Nay   0     (03/26/2018)